

commissioner, a person subject to a final and enforceable removal or prohibition order issued by the banking commissioner, or by another state, federal, or foreign financial institution regulatory agency, may not:

- (1) serve as a director, officer, or employee of a state trust company, [or] state bank, or holding company of a state bank, or as a director, officer, or employee with financial responsibility of any other entity chartered, registered, permitted, or licensed by the banking commissioner under the laws of this state while the order is in effect;
- (2) directly or indirectly participate in any manner in the management of such an entity;
- (3) directly or indirectly vote for a director of such an entity; or
- (4) solicit, procure, transfer, attempt to transfer, vote, or attempt to vote a proxy, consent, or authorization with respect to voting rights in such an entity.

SECTION 16. Section 185.101, Finance Code, is amended by amending Subsection (c) and adding Subsection (d) to read as follows:

(c) *Subject to Subsection (d), the [The] supervisor serves until the earlier of:*

- (1) the expiration of the period stated in the order of supervision; or
- (2) the date the banking commissioner determines that the requirements for abatement of the order have been satisfied.

(d) *The banking commissioner may terminate an order of supervision at any time.*

SECTION 17. This Act takes effect September 1, 2017.

Passed the Senate on April 26, 2017: Yeas 31, Nays 0; the Senate concurred in House amendment on May 26, 2017: Yeas 31, Nays 0; passed the House, with amendment, on May 19, 2017: Yeas 144, Nays 0, two present not voting.

Approved June 9, 2017.

Effective September 1, 2017.

**AUTHORITY OF CERTAIN EX OFFICIO MEMBERS OF THE
BOARD OF DIRECTORS OF A TAX INCREMENT FINANCING
REINVESTMENT ZONE TO ELECT NOT TO SERVE ON THE
BOARD**

CHAPTER 600

S.B. No. 1465

AN ACT

relating to the authority of certain ex officio members of the board of directors of a tax increment financing reinvestment zone to elect not to serve on the board.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Chapter 311, Tax Code, is amended by adding Section 311.0092 to read as follows:

Sec. 311.0092. NOTICE TO STATE SENATOR AND STATE REPRESENTATIVE; WAIVER OF SERVICE ON BOARD. (a) Not later than the 90th day after the date a member of the state senate or state house of representatives who is an ex officio member of the board of directors of a reinvestment zone under Section 311.009(b) or 311.0091(c), as applicable, is elected to the state senate or the state house of representatives, as applicable, at a general or special election, the board shall send to the member of the state senate or state house of representatives written notice by certified mail informing the state senator or state representative of the person's membership on the board.

(b) Notwithstanding Section 311.009(b) or 311.0091(c), as applicable, a state senator or

state representative may elect not to serve on the board or designate another individual to serve in the member's place. If the state senator or state representative elects not to serve on the board or designate another individual to serve in the member's place, the state senator or state representative shall notify the board in writing as soon as practicable after receipt of the notice under Subsection (a) by certified mail and may not be counted as a member of the board for voting or quorum purposes.

SECTION 2. This Act takes effect September 1, 2017.

Passed the Senate on April 19, 2017: Yeas 31, Nays 0; passed the House on May 23, 2017: Yeas 145, Nays 0, one present not voting.

Approved June 9, 2017.

Effective September 1, 2017.

**ADMINISTRATION OF GASOLINE AND DIESEL FUEL MOTOR
FUELS TAXES AND THE FEE ON THE DELIVERY OF
CERTAIN PETROLEUM PRODUCTS**

CHAPTER 601

S.B. No. 1557

AN ACT

relating to the administration of gasoline and diesel fuel motor fuels taxes and the fee on the delivery of certain petroleum products.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Section 162.012(a), Tax Code, is amended to read as follows:

(a) A person licensed under this chapter or required to be licensed under this chapter, or other user, who fails to keep a record, issue an invoice, or file a return or report required by this chapter is presumed to have sold or used for taxable purposes all motor fuel shown by an audit by the comptroller to have been sold to the license holder or other user. Motor fuel unaccounted for is presumed to have been sold or used for taxable purposes. If an exporter claims an exemption under Section 162.104(a)(4) [~~162.104(a)(4)(B)~~] or 162.204(a)(4) [~~162.204(a)(4)(B)~~] and fails to report subsequent tax-free sales in this state of the motor fuel for which the exemption was claimed as required by Section 162.1155 or 162.2165, or to produce proof of payment of tax to the destination state or proof that the transaction was exempt in the destination state, the exporter is presumed to have not paid the destination state's tax or this state's tax on the [~~exported~~] motor fuel and the comptroller shall assess the tax imposed by this chapter on the [~~exported~~] motor fuel against the exporter. The comptroller may fix or establish the amount of taxes, penalties, and interest due this state from the records of deliveries or from any records or information available. If a tax claim, as developed from this procedure, is not paid, after the opportunity to request a redetermination, the claim and any audit made by the comptroller or any report filed by the license holder or other user is evidence in any suit or judicial proceedings filed by the attorney general and is prima facie evidence of the correctness of the claim or audit. A prima facie presumption of the correctness of the claim may be overcome at the trial by evidence adduced by the license holder or other user.

SECTION 2. Section 162.101, Tax Code, is amended by adding Subsections (e-1) and (e-2) to read as follows:

(e-1) A tax is imposed on gasoline that is otherwise exempt from taxation under Section 162.104(a)(4) or (7) if the gasoline is sold in this state to a person who does not hold a license under Section 162.105(1), (2), (3), (4), or (6). The person that sold the gasoline is liable for and shall collect the tax.

(e-2) A tax is imposed on gasoline that is otherwise exempt from taxation under Sec-